

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Presentment: October 13, 2010 (12:00 p.m.)
Objections: October 13, 2010 (11:00 a.m.)

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In re : Chapter 11
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LEHMAN BROTHERS HOLDINGS, INC., : Case No. 08-13555 (JMP)
et al., :
: (Jointly Administered)
Debtors. :
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**NOTICE OF NON-OBJECTION BY THE UNITED STATES TRUSTEE
RE: DEBTORS' APPLICATION PURSUANT TO 11 U.S.C. §§ 327(a)
AND 330(a) AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 2014(a)
FOR AUTHORIZATION TO EMPLOY AND RETAIN MMOR CONSULTING
INC. AS TAX SERVICES PROVIDER, *NUNC PRO TUNC* TO JUNE 1, 2010**

TO: THE HONORABLE JAMES M. PECK, UNITED STATES BANKRUPTCY JUDGE:

Tracy Hope Davis, the United States Trustee for Region 2, in furtherance of the duties and responsibilities set forth in 28 U.S.C. §§ 586(a)(3) and (5), hereby files her notice of non-objection in the chapter 11 cases of Lehman Brothers Holdings, Inc. and related debtors in possession (the "Debtors"), as follows:

Under current Court consideration is the "Application of the Debtors Pursuant to Sections 327(a) and 330 of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain MMOR Consulting Inc. as Tax Services Provider, *Nunc Pro Tunc* to June 1, 2010" (the "Application," Docket No. 11682).

The United States Trustee has reviewed the Application. Based on that review and on her monitoring of the Debtors' bankruptcy cases, the United States Trustee has no objection to the Application.

WHEREFORE, in light of the foregoing, the United States Trustee respectfully requests
that the Court grant such relief as the Court may deem appropriate and just.

Dated: New York, New York
September 30, 2010

Respectfully submitted,
TRACY HOPE DAVIS
UNITED STATES TRUSTEE

By: /s/ Andrew D. Velez-Rivera
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